

PRESENTATION OF FINANCIAL STATEMENTS

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IPSASB Meeting – December 2022

Presentation of Financial Statements - Background to the Project

Themes from the International Public Sector Standards Setters Forum

There was a broad range of issues raised by stakeholders. Staff performed an analysis of these issues and the associated themes, in order for the IPSASB to begin to discuss the scope of this project.

Focus on users' needs

**Disclose
incomes/expenses not
disclosed in the
statement of
surplus/deficit**

**Focus on accountability
to stakeholders**

**Facilitate reconciliation
with budgets**

Financial Statement Presentation Options

Options for the Board

Staff has identified some broad options for the Board to discuss to help share the project brief. These options are not mutually exclusive. A combined solution may exist to address the issues raised in Agenda Item 11.2.1.



Presentation of Financial Statements – Project Brief

Questions for the Board

1. What are the Board's views on the direction of the project considering the issues staff raised in Agenda Item 11.2.1?
2. Are there additional key issues the project should address, and what are some possible solutions to explore?
3. In developing the project brief should staff consider any other options to address the issues raised in Agenda Item 11.2.1?



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